

Maine Revised Statutes
Title 10: COMMERCE AND TRADE
Chapter 110: FINANCE AUTHORITY OF MAINE

§1020-C. MOTOR VEHICLE OIL PREMIUM REIMBURSEMENT

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible dealer" means a motor vehicle oil dealer that has sold or distributed motor vehicle oil outside the State on which the motor vehicle oil premium was imposed by section 1020, subsection 6-A. [2011, c. 548, §1 (AMD); 2011, c. 548, §36 (AFF).]

B. "Eligible premium" means a premium that has been reported and paid by a motor vehicle oil dealer to the State Tax Assessor on motor vehicle oil that was subsequently sold or distributed by an eligible dealer outside the State during the relevant reimbursement period. [2011, c. 548, §1 (AMD); 2011, c. 548, §36 (AFF).]

C. "Reimbursement claim" means the value of all eligible premiums reported by an eligible dealer during a reimbursement year. [2011, c. 211, §14 (NEW).]

D. "Unreimbursed eligible premium" means a properly filed eligible premium that has not been reimbursed to the eligible dealer for current or prior year obligations. [2011, c. 211, §14 (NEW).]

[2011, c. 548, §1 (AMD); 2011, c. 548, §36 (AFF) .]

2. Annual application for reimbursement. An eligible dealer shall submit a claim for reimbursement of eligible premiums on motor vehicle oil sold by that dealer outside the State on a form prescribed by the State Tax Assessor no later than March 31st annually. An application filed in 2011 or 2012 may include a reimbursement request for eligible premiums paid from October 1, 2009 to December 31, 2011. Reimbursement claims submitted beginning in 2013 may be made only for eligible premiums paid in the immediately preceding calendar year. All applications for reimbursement must be made under penalties of perjury. For purposes of this subsection, an application for reimbursement is considered a return, as defined in Title 36, section 111, subsection 4.

[2011, c. 548, §2 (AMD); 2011, c. 548, §36 (AFF) .]

3. Calculation of reimbursement. Reimbursement of funds available in the fund is calculated according to this subsection.

A. Annually, no later than April 30th immediately following notification by the authority pursuant to section 1020, subsection 3-A, paragraphs A and E, the State Tax Assessor shall calculate the value of reimbursement claims. The State Tax Assessor shall provide reimbursement, as determined pursuant to paragraph B, to eligible dealers no later than the immediately following May 31st. [2011, c. 211, §14 (NEW).]

B. For any reimbursement year, the total amount reimbursed to an eligible dealer may not exceed that eligible dealer's unreimbursed eligible premiums. Priority is given to the oldest unreimbursed eligible premiums in succession until all eligible premiums have been reimbursed. [2011, c. 211, §14 (NEW).]

The amount of reimbursement for each eligible dealer is calculated as follows: The State Tax Assessor shall reimburse each eligible dealer for any reimbursement year an amount equal to a fraction, the numerator of which is the total amount of each eligible dealer's eligible premium and the denominator of which is the total

amount of reimbursement claims for the same reimbursement year, multiplied by the amount determined as available by the authority pursuant to section 1020, subsection 3-A, paragraphs A and E. Interest is not due on any reimbursement made to an eligible dealer pursuant to this subsection.

[2011, c. 211, §14 (NEW) .]

4. Payment. A reimbursement made in accordance with this section must be paid from the amount the authority reports to the State Tax Assessor pursuant to section 1020, subsection 3-A, paragraphs A and E.

[2011, c. 211, §14 (NEW) .]

SECTION HISTORY

2011, c. 211, §14 (NEW). 2011, c. 548, §§1, 2 (AMD). 2011, c. 548, §36 (AFF) .

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